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Subject.

Revision of the Bangalore Municipal Law & Bye-Laws

Previous References.

Later References.

MGIPC—FP—465 DOFMis.—(3733)—20-11-25—85,000.

II Draft.

DRAFT OF THE

NEW BANGALORE MUNICIPAL LAW' 193

EMBODYING THE AMENDMENTS AND THE

ALTERATIONS SUGGESTED BY

THE SUB-COMMITTEE APPOINTED

IN COMMISSION'S RESOLUTION No.3,

DATED THE 27th JULY 1928 to REPORT

ON IT AND APPROVED BY

THE MUNICIPAL COMMISSION

IN THEIR RESOLUTION No.1, DATED

THE 28th March 1930.

25 In

× S.N. 2/a

(X) S.N. 2/b.

From

The Hon'ble the Resident.

To

The Political Secretary to the
Government of India,
Foreign & Pol. Department.

REVISION OF BANGALORE MUNICIPAL LAW.

Sir,

I have the honour to state that in December 1924, the question of revising the existing Bangalore Municiapl Law 1897 came up before the Municipal Commission. The Commission, with the approval of the then Resident, Sir William Barton, K.C.I.E., C.S.I., entrusted the work of preparing a re-draft of the Law to two lawyers possessing experience in Municipal affairs of the Civil and Military Station. The lawyers completed the draft early in 1928 in close collaboration with the President of the Municipal Commission. In July 1928 the Commission appointed a sub-Committee of five non-official members with the President as Chairman to report on the draft. The sub-Committee of the Commission held eighteen meetings during a period of six months, August 1928 to February 1929 and

considered

S.N.2/b

considered each section of the draft and made many alterations and amendments. The Commission passed at a special meeting the draft as amended by the sub-committee with a slight modification of clause 19 regarding the strength of the committees and forwarded it to the Resident for submission to the Government of India. I submit this draft for the approval of the Government of India in supersession of the Bangalore Municipal Law, 1897. In doing so I have to offer the following remarks:-

The existing Bangalore Municipal Law is based partly upon the Madras City Municipal Act, (Act I of 1884), and partly upon the Punjab Municipal Act, 1891. The Madras Act has since been revised wholesale in 1904 and 1919. The need for revision of the Bangalore Municipal Laws is therefore obvious.

The present draft is generally modelled on the Madras City Municipal Act of 1919 (Act IV of 1919) both in it general scheme and detailed provisions, but where the Madras Act is found unsuitable to the special circumstances o Bangalore or involves an unnecessary change from existing practice the existing law is retained with necessary modifications as seems called for. This has resulted in a considerable increase in the number of sections fron 193 to 411 ~~xxxx

The draft law contains six parts: Part I deals with the preliminaries and definitions: Part II with the constitution and government of the Municipaly body; Part III with Municipal taxation and Finance; Part IV with the subject matter of Municipal administration; viz. water-supply, drainage, latrines, conservancy - public and private - lighting streets, buildings, nuisances, control of places used for trades and industries vital statistics and prevention of dangerous diseases; Part V deals with subsidiary legislation and penalties and Part VI with procedure and miscellaneous matters. The schedules embody detailed financial rules to supplement the chapters on Taxation and Finance, a list of dangerous trades, and penalties for initial and continuing breeches of the provisions of the Act. This arrangement of the subject which follows the one adopted in the Madras City Municipal Act is both more systematic and comprehensive.

CONSTITUTION.

The provisions relating to the constitution of the Municipal body, its compsotion and functions and control, its general powers as to property, contracts and establishment which are at present spread over Chapters II, IV and VIII of the Law, have been brought together in Part II which consists of three Chapters, (1) Municipal Authorities (Ch.II)

(2) Election and appointment of Commissioners (Ch.III) and (3) General powers as to property, contracts and establishment (ch.iv).

Under Section 8 of the existing Law responsibility for Municipal administration vests in the Commission consisting of the President and 27 Councillors.

All matters of executive administration which have not been delegated to any committee, commissioner or officer vest in the President. But specific references in the law to such powers are limited to (sec.33) action to be taken in emergencies and (sec.41) to composition for payment of tolls. The functions of committees including the Standing Health Committee which the Commission is obliged to appoint, and others which it may appoint at it option, are limited to those of advic and report except where the commission delegates to them by means of bye-laws, any administrative function. It is proposed in the draft to vest responsibility for carrying out the provisions of the law in the commission Standing Committees and the President, to specify in the provisions of the Law the respective authority which should exercise the functions thereunder and to prohibit the authorities from exercising functions specifically assigned to others, subject to the above provisions, responsibility for municipal

municipal administration is vested in the commission and the other two authorities are enjoined to give effect to the resolutions of the Commission.

The number of Standing Committees is raised to two: (1) Health Committee and (2) General Committee to deal with taxation, finance, works, education and all other matters. The latter is in place of the existing "Standing Committee constituted by the Commission under its bye-law-making power. The Municipal Commission is in favour of having four Standing Committees on the Madras model. But I consider that, in view of the difficulties represented by the President of the Municipal Commission in finding sufficient number of members to serve on committees Standing Committees, as suggested in the original draft, are sufficient and have amended the draft accordingly. The more important powers and duties of Standing Committees are now specifically laid down in the body of the Law. But the existing powers of the commission to constitute ad hoc committees and to add to the functions of Standing Committee by bye-laws framed in that behalf have been retained. The strength of the Commission has been raised from 28 to 30 including one additional commissioner which the Resident is authorised to appoint for specified period. But the present proportion of elected to non-elected strength viz. 2/3 to 1/3

is

is retained. The term of office of all commissioners elected and appointed has been fixed uniformly for three years. The powers of individual Commissioners are now clearly laid down in the Law. The existing powers of the Resident over the Commission have been retained in entirety. But some of the provisions relating thereto have been elaborated on the lines of the Madras Act. The provisions of the existing Law relating to the conduct of proceedings of the Commission are omitted, this being left over for subsidiary legislation by the Commission by means of bye-laws. The office of the President is vested, as at present, in the District Magistrate of the Station and the executive administration, subject to the limitations imposed by the Law and such sanction of the Commission and the Standing Committees as is specifically provided for, continues to be vested in him, as at present. He is also invested with extraordinary powers in an emergency and provision is made for delegation of his ordinary powers, except those under specified provisions, to the Vice-President or officers of the commission.

A new section has been added requiring the submission of an annual Administration Report; but a suggestion that it should be considered by the Commission before submission to the Local Government has been rejected by me as it is not desirable to allow a

large

large body of men to suggest numerous modifications to a report which may virtually require it to be re-written. The Commission is, as usual, free to pass resolutions on the report.

Almost all the provisions of Chapter III regarding the election of Commissioners find a place in the rules issued by the Resident on the subject under the existing law, but they have now been incorporated into the law in conformity with the Madras Act. Those who are of unsound mind or deaf-mute are disqualified as in Madras from being voters. The existing powers of the Resident for the removal of Commissioners have been retained and further amplified so as to include those who default in payment of municipal dues and those who interfere with the efficient working of municipal administration. The sections dealing with election offences are new and follow the Madras model. Under the existing Law the Resident may appoint Government servants as Commissioners. The Commission proposed to abolish this provision. But I am of opinion that this power should be retained. It will enable the Commission to have the benefit of the views of expert members. It has not therefore been made an item of disqualification.

The existing law relating to contracts is modified and new provisions inserted as in the Madras Act regarding powers of sanction of estimates of the

Municipal

Municipal authorities. The pecuniary limits up to which the Municipal authorities may sanction estimates and authorise the making of contracts are assimiliated and fixed at Rs.2,000/-in the case of the President and Rs.5,000/- in the case of Standing Committees. In the case of projects estimated to cost more than Rs.10,000/- the sanction of the Resident is provided for. But the Standing Committees may sanction all contracts involving more than Rs.5,000/-. The existing provision which enables the Commission to authorise any Commissioner to enter into contract on its behalf has been replaced by another vesting in the President the sole power to make contracts; and he is also required to invite tenders, except on authorisation by the Standing Committee for reasons to be recorded in writing, for all contracts involving more than Rs.500/-.

Power has been taken, as in the Madras Act, for the appointment by the Resident after consultation with the Commission of special Health Officers, special Engineers & special Revenue Officers to deal with any dangerous disease that may threaten or to take measures with reference to any unusual mortality; to deal with any special scheme undertaken by the Commission; and for the periodical revision of assessment or to deal with any extra-ordinary duties connected with revenue administration.

administration. The provisions relating to special Health Officers arises necessarily from the powers of the Resident under section 171 of the existing law to take special measures on outbreak of any dangerous disease.

The Commission has suggested in its draft that the heads of departments whose appointment is to be confirmed by the Resident and the special superior officers who are to be appointed by him should be made removeable on the recommendation of the Commission by a resolution passed at a special meeting called for the purpose and supported by the votes of not less than two-thirds of the number of Commissioners. I consider that it is inexpedient to vest this power in the Commission and I have accordingly omitted the provision from the draft. It has also been provided that the service conditions of the superior officers are to be determined by regulations made by the Resident except when such officers are already in the service of Government in which case the conditions of service to which they belong apply. Subject to the above the entire power in regard to the establishment vests in the Commission and the President and the former is also authorised to make

make as in the Madras Act service regulations affecting the Municipal establishment. The power of the Commission to sanction without reference to the Resident new posts is limited to those carrying a monthly salary of not more than Rs.100/- and their existing powers of appointment embodied in a bye-law on the subject which extend to all cases carrying more than Rs.150/- per mensem has been brought into the main body of Laws.

Taxation. Chapter V.

This Chapter is treated differently by the lawyers and the Municipal Commission The Commission is in the main satisfied with the retention of the existing (About 29) sections. The existing law on the subject is clearly unsatisfactory. They have had to be supplemented by a large body of bye-laws while some provisions of the law relate to matters of procedure such as the preparation of assessment registers, appeals, etc., which may well be relegated to rules. The lawyers' treatment of the subject, though it has resulted in an increase in the number of sections to 48, is more satisfactory, the matters relating to procedure having been relegated to rules in a schedule. I have therefore, after careful consideration, decided to recommend their draft. Following the Madras Act, the draft law provides for the levy of a tax on companies on the basis of their paid up capital; ----------

pages 8-32(b) of the Volume.

Sections 54-59, 62.

Section 50-52.

Separate

Separate provision has also been made for the provision of taxes on carriages (and animals) and on carts in the place of the existing common provision for a tax on all vehicles. The existing provision for the levy of any other tax with the sanction of the Resident and the maximum rate at which propoerty tax may be levied viz., 10% are retained.

The new provisions relating to property tax are mainly the following:-

(a) Exemptions

(b) Priority of property tax over all other charges except land revenue due to Government

(c) Obligation on the part of parties to give notice of transfer to the President.

(a) Some of the items exempted are those which already enjoy exemption by virtue of resolutions of the Commission under the existing law such as buildings and lands of very small annual value, places of public worship, public, Government and municipal offices (exempted from water tax only). It is desirable that exemptions should be as few as possible and those clearly define

in

in the law. It is therefore provided in the draft that (a) buildings set apart for public workshop and used for no other purpose (b) hospitals (c) burial and burning grounds (d) Government property, not being buildings especially notified by the Resident and (e) any building the annual value of which is les than Rs.18/- and the owner thereof does not possess any other assessable property should be exempt. The Commission is also allowed discretionary power to exemp property the annual value of which is Rs.36/-. No other item is exempt. The existing provision exempting buildings belonging to the Govt. of India, Govt. of Mysore and the land belonging to the Govt. of Mysore has been omitted. The above provisions follow the Madras Act.

Companies Tax.

The provision relating to companies tax is new and though not recommended by the Commission, I have thought it desirable to ~~retain~~ include it as it will provid a useful additional source of income. The maximum tax leviable under this head is fixed in the law at Rs.1,000/-.

Tax on carriages and animals & cart

Experience under the existing law has suggested the desirability of having separate provisions relating to the taxation of carts. Under the

existing

existing law , carts are classified under vehicles. Following the Madras Act, wheeled vehicles with springs or oth appliance acting as springs and motor vehicles have been classified as carria ages and all other wheeled vehicles which consist mainly of those used for the conveyance of goods) classified as carts, and separate provisions made for their taxation.

The existing cases of exemptions from the above tax sanctioned by resolutions of the Commission or orders of the Resident are now included in the law with certain exceptions for the reasons stated under exemptions from property tax. Further suitable cases of exemption have also been provided for. These taxes are made payable half yearly instead of annually as at present, and liability for full half yearly tax arises after the expiry of 60 days from the commencement of the half yearkx or possession instead of 30 days as at present. These provisions are in consonance with similar provisions under the other taxes. The maximum leviable in respect of carriages is left for determination by the Commission by a bye law but the maximum cart tax is fixed at Rs.4/- in the law itself. The procedure to be followed after the seizure of vehicles or animals for failure to pay tax and to affix numbers gives the President important powers ~~of~~

of

of summary disposal and is therefore laid down in the law itself.

Provisions substantially identical with the existing bye-laws for the levy of tolls and for action to be taken in cases of non-payment are inserted in the law. But the provisions in the existing bye-law (1) exempting vehicles and animals registered in Bangalore City and (2) enabling the President to make rules have been omitted.

In the case of refund of octroi duty on goods re-exported only 9/10ths of the duty - instead of the present full amount is required to be refunded. The balance is allowed to be retained to compensate the Commission for their trouble. This follows the Madras law in regard to the refund of timber duty.

It is provided that the rules in schedule I laying down the procedure in regard to assessment, revision of assessment, appeals and collection of taxes by distraint of moveables should be read as part of Chapter V. The period for the presentation of appeals or applications for revision has been extended from one week to fifteen days.

Chapter

Chapter VI.

Municipal Fund.

The changes made under this Chapter relate to (a) the raising of loans and their redemption by the constitution of sinking funds (b) the preparation of municipal budgets and (c) the provision of a set of financial rules.

Clauses 145-150.

(a) The provisions relating to raising of loans are new. They follow closely the corresponding provisions of the Madras Act. These provide for open market loans by means of debentures, and for Government loans. All loans are to be raised with the sanction of the Resident and subject to terms approved by him. Sanction of the Government of India is required for loans of more than 5 lakhs. The borrowing powers of the Commission are limited to such amount as the annual repayment charges on account of interest and principal will not exceed 12½% of the annual value of buildings and lands in the Station. Any loan in excess of the above requires

the

the sanction of the Resident.

Repayment of loans and interest is made a first charge on the municipal funds. Powers are reserved to Government to attach municipal funds in case of failure to repay any Government loan and in the case of open market loans the Collector and the Secretary to the Resident are appointed trustees to administer the sinking fund constituted for their redemption

(c) Municipal Budget.

These embody more or less the existing rules issued by the Resident in the matter subject to certain important additions. viz.

(i) the budget should be so framed as to leave a cash balance of Rs.25000/-

(ii) provision to be made for the repayment of all loans.

The form of the budget and accounts statements were so prescribed till now by rules made by the Resident under the Act. This power is now left to the Commission who may prescribe the forms by regulations approved by the Resident in that regard. The Resident's powers to modify the budget remain.

~~The existing provisions~~

The existing provisions recognising

recognizing the Commission's right of property in things vested in it under the law are retained. But the items relating to water works, drains and streets - clauses (b), (c) and (g) of section 73 of the law in force - are transferred with slight verbal alterations to the respective Chapters dealing with those subjects.

Part IV. - Public Health, Safety and Convenience.

This part consists of seven Chapters of 183 clauses and deals with the subject matter of municipal administration. The existing law consisting of above 80 sections is meagre and ill-sorted and is a great deal mixed up with penalties, subsidiary legislation etc. These matters have now been separated and the main body of substantive laws amplified.

Chapter VII deals with water supply, lighting, drainage and latrines. These cover 28 clauses and are elaborated on the lines of the Madras Act. They do not call for any special remarks except that (obligatory* provision for the supply of water)- and section 153 relating to lighting are new.

Chapter VIII relating to scavenging retains the existing provisions of the law on the subject largely amplified. They do not call for any special remarks except that it is proposed in the draft to lay on the Commission an obligation to provide for the daily cleansing of streets (179) the removal of rubbish etc. therefrom and the maintenance of an establishment for the purpose (181).

Chapter

* to be inserted subject to orders in notes.

Chapter IX. Streets. The changes under this head relate to

(a) the classification of streets into public and private

(b) power taken to lay down street and building alignments (~~188-191~~) and

(c) elaboration of the provisions for the control of encroachments in streets (~~200 - 207~~). These generally follow the provisions of the Madras Act. When the owner of any land wishes to develop it by the construction of buildings or by its sale as building plots, streets have necessarily to be laid out. But the responsibility for their lay out, maintenance and repair is laid on the owner subject to the control of the President of the Municipal Commission (~~195-199~~). Provision is also made for the conversion of such private streets into public on the requisition of 3/4ths of the owners after the streets are properly laid out (~~199~~). The other modifications do not call for any special remarks.

Chapter X. Buildings. The draft embodies all the provisions of the existing law. The improvements effected are in respect ~~consist~~/of the following .-

(a) provision for separate application for approval by the President of the site plan as distinct from the building plans,

(b) separate provisions affecting the regulation of buildings (other than huts)

(c)

(c) detailed provisions regarding the grounds on which an application for approval of site or the license for construction or reconstruction of building may be refused;

(d) omission of the existing provision which limits the President's power of approval to specified items only;

(e) exemption from the provisions of the Act of plant-house, power-house etc., and

f) additional powers of President to stop construction or order demolition of buildings in specified cases.

Chapter XI. Nuisances. The existing provisions in sections 90-100 and 109-11 regarding nuisances have been considerably elaborated and additional provisions on the lines of the Madras Act made in regard to

(1) Power to stop dangerous quarrying

(2) prohibition of construction of wells, tanks etc., without permission, and prohibition of washing animals or clothes or fishing in any tank or pond &

(3) abatement of over-crowding in dwelling house or dwelling place. These result in an increase of sections to 20.

Chapter XII. Licenses and Fees. Deals with the licensing of places used for certain trades and industries and certain other places of public resort (such as markets), the provision of alternative places for such purposes

by

by the Municipal body and the levy of fees and rents for such license and use. The existing provisions relating thereto cover about 10 sections and are altogether inadequate. These contain no obligation to take a license except in the matter of places used for the offensive trades specified. The other provisions are optional and refer to:-

(1) ~~the~~ setting apart by the Commission of public bathing and washing places

(2) ~~the~~ making bye-laws for the preparation and sale of articles of food and drink

(3) the licensing or provision of slaughter places and the licensing or provision of burial and burning grounds.

Important changes now proposed are indicated below:-

(1) Exemption. No license is required to be taken in respect of property in possession of the Government

(2) The list of offensive and dangerous trades given in section 103 of the existing law is transferred to a schedule considrably enlarged.

(3) Section 102 containing detailed provisions for the making of bye-laws for the manufacture, preparation and sale of articles of food and drink has been omitted as this may more suitably be included in the chapter on bye-laws.

(4) The places required to be licensed are

(a) Lodging houses

(b) places where animals are kept such as stables, cattle sheds, cow houses and veterinary infirmaries. (c)

(c) places used for any ~~xfxthx~~ offensive and dangerous trade specified in schedule

(d) places where steam boiler or other machinery which may produce nuisance or danger to neighbourhood is erected.

(e) places used for the sale or storage of combustibles

(f) places used for washing clothes and animals (no charges)

(g) places used for slaughter of animals on occasion of festival and ceremonies.

(h) "for sale of milk or dairy produce places

(i) "used as markets or any place used for sale of flesh or fish intended for human food

(j) markets used as places for exposure for sale of animals intended for human food or any article of human food

(k) places used for disposal of the dead,

(l) sale of any articles in streets

Persons required to be licensed are:- butchers, poulterers and fish-mongers and grave-diggers.

In respect of items (b) (f) & (i) the Municipal Commission is permitted to provide places but in respect of (g) and (k) an obligation is laid on the Municipal Commission where sufficient provision in that regard does not exist.

The object of the licensing provisions is not merely financial but proper sanitary control over the licensed places. Thus licenses in respect of

(1) placed used for the keeping of animals

(2) depots for combustibles

(3) places used for offensive and dangerous

dangerous trades and

(4) private markets,

are made annual. Approval of site, materials, dimensions etc., in respect of (1) and (2). improvements which may require to be effected in respect of (3) are insisted on, and power vested in the President to make, with approval of Standing Committee, regulations in regard to markets. Regular inspection of all places used for the slaughter of animals or for the sale or exposure for sale of articles intended for human consumption and the seizure and destruction of all unwholesome or noxious food and diseased animals are also provided for.

Item (k) - burial and burning grounds- is divided into three classes: Registered Licensed and Provided and provisions made for their closure and the regulation of their use.

Chapter XIII. Vital statistics and Dangerous diseases. There are bye-laws made by the Commission for the registration of births and deaths in the station, but there is no obligation laid on them in the law to register. This omission is now rectified and provision also made for a periodical census. Power is reserved to the Resident to prescribe by rules how Registration and Enumeration are to be made.

Under Dangerous Diseases the following

changes

changes and additions are made

(1) Power to notify and add to the number of, dangerous diseases is transferred from the Commission to th Resident.

(2) The statutary obligation to give information of dangerous diseases is laid on medical practitione only; notifications by owners or occupiers of houses is left to the discretion of the Commission.

(3) Conveyances for the free carriag of persons suffering from dangerous diseases are allowed to be provided by the Commission.

(4) Obstruction to the removal to Hospital of a person suffering from dangerous diseases is made punishable under the I.P.C.

(5) Power is taken for the destruction of huts, if necessary, to prevent infection, and to provide places at the expense of the Commission for the destruction of infected things.

(6) Power is also reserved to the President to order with the sanction of the Standing Committee the closure of place of any/public entertainment.

(7) A number of prohibitions are inserted with a view to the preventic of the spread of diseases

(a) prohibition againt a person suffering from a dangerous disease from entering a public conveyance without notifying the owner or driver.

(b) prohibition against

the

the transfer of infected articles

(c) Prohibition against allowing minors exposed to infection or sufferir from dangerous diseases to attend school or college

(d) Prohibition against the taking out or return by a person suffering from from dangerous disease of a any book from or to any public library.

(g) Compulsory enforcement of vaccination in the Station and notification of cases of small-pox by head of family or person in charge of a place.

Part VI. Subsidiary Legislation and Penalties

Chapter XIV. Contains general provisions relating to matters of subsidiary legislation. Such legislation takes 3 forms - regulations, bye-laws and rules - all three of them are required to be published and should not be inconsistent with the law.

Regulations are made by the Commission, the Standing Committee and the President generally without higher sanction and in respect of a few specified matters only, eg., Regulations of the Commission to lay down the conduc of its meetings or to the duties of the Standing Committees or in respect of the service conditions of the Municipal establishment; the regulations of the Standing Committee to determine the supply of water and the President's regulation regarding markets.

Bye-laws are to be made by the Commission in accordance with the procedure laid down in the law, and should not be inconsistent with the law. They cover the whole range of subjects covered by the Municipal Administration but their validity is subject to their confirmation by the local Government. The more important subjects in respect of which they may be made are however laid down in the law. The scattered provisions in the old law in respect of which bye-laws might be made are brought together

together and elaborated in certain places (e.g, water supply and drainag

Rules are to be made by the Resider alone. They may be made to carry out all or any of the provisions of the law and as such are co-extensive with the sphere of the bye-laws. The Resident has also power in addition to amend add to or cancel ~~the~~ schedule III (purposes for which premises may be used) or parts II to IV of ~~Section~~ schedule II (Receipts payments, ~~Audit and surcharge~~ and form of accounts). To this extent the Resident' rule-making powers which ~~are~~ limited to specified matters under are amplified but the exercise of such powers is made subject to conformity to the procedure laid down in the law:- Some of the old items in respect of which rules could be made are omitted for the reasons specified. In section 175 of the existing law clause (a) is inconsistent with the draft law which itself lays down the powers and duties of the Commission. Clauses (d) (h) (p) & (r) are provided for in the draft law and (i) (j) and (l) are delegated to the Commission under the draft law.

Chapter XV. The penalties for the breaches of the sections in the existing law are scattered througout the law. These are brought together and comprehensively dealt with in this Chapter. The detailed penalties for breaches of the provisions of each section of the law are given in two schedules. In addition to matters in respect of which penalties are ~~also~~ provided already for, new penalties are now proposed for

(1) Acting as Commissioner when disqualified

(2) Voting as Commissioner when pecunarily interested in the matter before the Commission.

(3) Omitting to take out license for vehical or animal

(4) Wilfully preventing distraint or sufficient distraint.

(5) Unlawful building

(6) Resignation by scavengers without one month's notice, and

(7) Wrongfully restraining the President or his representative from entering on premises.

The above provisions follow the Madras City Municipal Act.

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4x

H. O. 14 1,000—9—9-

No. Gf. 163/27
145-24

CIVIL AND MILITARY STATION, BANGALOR
MUNICIPAL OFFICE.

From

DATED 9 NOVEMBER

-RESIDENT'S OFFICE-
BANGALORE. F.
Number 9852
Date of Receipt 11.11.27.

T. B. RUSSELL, Esq, I.C.S.,
President, Municipal Commission,
C. & M. Station, BANGALORE.

To

THE SECRETARY TO THE HON'BLE THE RESIDENT IN MYSORE,
BANGALORE

SIR,

REVISION OF THE BANGALORE MUNICIPAL LAW AND BYE-LAWS.

With reference to your letter No.10749/294-1893 dated the 21st October 1927, on the above subject, I have the honour to invite reference to the Municipal Commission's resolution No.9 dated the 30th July 1926 forwarded to you along with other resolutions of the Municipal Commission meeting of the 30th July 1926 with this office No.T.520 dated the 3rd August 1926 in which the time for the completion of the new Law was extended till the 31st December 1926, and to the printed abstract of proceedings dealing with this item. Owing to my having to go on leave unexpectedly in November 1926, the work has been further delayed and owing to the Viceregal visit I was unable to devote any time to it for sometime after my return from leave. Mr. C. N. Surya Prakas who finds it desirable to work in close co-operation with me has given me a preliminary draft of the whole Law and we have gone through together and agreed as to the exact drafting of the first 70 of the 385 sections of his draft. These embrace many of the most difficult points. I have been through some 20 more sections, but Mr. Surya Prakas has asked me to postpone discussion of these with him until after the Municipal elections in which he is a candidate. I hope we shall be able to produce an agreed draft of the whole Law by the end of March next. Both Mr. Surya Prakas and I find it extremely difficult to find time for this work in addition to our ordinary duties.

S.216/124-17

2. I am laying these facts before the Commission this month and will report further after it has considered them. If the work of preparing the Law and Bye-Laws is to be completed

P.T.O

promptly, I think it will be necessary to place an Officer on special duty for about 2 months to deal with them.

I have the honour to be,

Sir,

Your most obedient servant,

B.P.
9/11/27

PRESIDENT, M.C.

C. O. 45.—R. P. B.—8-1923.—5,000.

190

No. 11769 Enclos. *Dated Bangalore,* 19/11/192 7.

From

SECRETARY TO THE RESIDENT IN MYSORE.

To

The P.M.C., C.& M. Station, Bangalore

puc

Reference your ~~my~~ his ~~letter~~ telegram No.Gt.163/27, dated the 9th Nov. 1927.
145-24

Subject:—

Revision of the Bangalore Municipal Law and Bye-Laws

You are requested to be so good as to make a further communication after the matter has been laid before the Commission if necessary, The question of the engagment of an Officer on special duty for thd purpose may also be considered and reported upon.

17.11.27 Secy. to Resdt.

15.11.27 19/11

15/11

H. O. 14 1,000—9—9—192

No. Gl-163/27 CIVIL AND MILITARY STATION, BANGALORE.
145-24

MUNICIPAL OFFICE.

DATED 8th December 192

T. B. RUSSELL, Esq, I.C.S.,
President, Municipal Commission,
C. & M. Station, BANGALORE.

1082
To 10/12/27
94193

The Secretary to the Hon'ble the Resident in Mysore,
Bangalore.

SIR,

Revision of the Bangalore Municipal Law and Bye-Laws.

S.196

With reference to the correspondence ending with your No.11719/294-1893 dated the 19th November 1927, on the above subject, I have the honour to report that the matter was placed before the Commission at their ordinary meeting held on the 28th November 1927, when it was resolved that the time for the completion of the draft of the Law be extended to the 31st March 1928, and that the whole matter be reconsidered then - vide copy of resolution No.3 dated the 28th November 1927 enclosed. I shall submit a further report after the Commission has considered the matter again.

I have the honour to be,
Sir,
Your most obedient servant,

President, M. C.

MVL.
8/12/27

Municipal Commission's resolution dated the 28th Novemb 1927 (Ordinary meeting)

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3. Revision of the Bangalore Municipal Law and the bye-laws framed thereunder.

Recommended that the time for the completion of the Law be extended to the 31st March 1928 and the whole matter be reconsidered then.

Resolved that the time for the completion of the draft of the Law be extended to the 31st March 1928, and that the whole matter be reconsidered then..

(Sd). T. B. Russell,
President, M. C.

' Copy. '.

MVL.

sl.189 Lette r No.Gt.163/27 , dated 9.11.27, from the P.M.C.
145-24

Please see sl.186 and Flag J

Draft for approval.

15.11.27 VPS 15/11

17.11.27

Ishwar 17/11 & 15.11.27

sl.191 Letter No.Gt.163/27, dated 8.12.27, from the P.M.C.
145-24

Please see sls.189 & 190

It was stated in para 1 of sl.189 that it was hoped to produce a draft of the whole Law by March, 1928.

May await further communication from P.M.C.?

10.12.27 VPS 10/12

12.12.27

No. 364, dated Bangalore, the 27th January 1898.

From—Lieut.-Colonel Donald Robertson, I. S. C, Resident in Mysore.

To—The Secretary to the Government of India, Foreign Department.

I have the honour to acknowledge receipt of your letter No. 2231 I. A., dated the 12th June 1897, with which was forwarded a copy of the Bangalore Municipal Law, 1897, as approved by the Governor-General in Council.

2. With reference to paragraph 2 of your letter above quoted, I attach a copy of a Notification (No. 3475, dated the 21st August 1897) issued by me under Section 46 (2) of the Law, exempting Military Officers and Soldiers, as also Ladies of the Indian Nursing Association, from payment of profession tax.

3. In compliance with the request contained in the 3rd paragraph of your letter, I beg to submit the following report on municipal taxation and resources and the requirements of the Civil and Military Station. I have taken the word "requirements" to mean those needs of the Station which would ordinarily be met from municipal funds and not, for instance, public offices for (a) my establishment, (b) the Collector and other functionaries in the Station including a Court for the Honorary Magistrates and a Treasury which will be necessary, the Accountant General considers, the present arrangements being entirely inadequate. As the Government of India are aware office accommodation is here urgently needed, and I propose, the principle having been conceded that the Revenues of the Civil and Military Station are to be expended for the benefit of the Assigned Tract, shortly to place before the Government of India definite proposals which have only been delayed in order to enable me with more experience of the place, to estimate accurately what is actually required, and the order of precedence to be assigned to each project.

4. The statement marked A, and attached, gives the actual receipts and expenditure under the various budget headings for the three years ending the 31st March 1897, together with the average annual amount of such receipts and expenditure. It will be seen that whereas in the years 1894—95 and 1895—96 the receipts exceeded the expenditure by some sixty three thousand and thirty four thousand rupees respectively, the expenditure in 1896—97 exceeded the receipts by nearly Rs. 6,000 and this notwithstanding the fact that those receipts were higher than in either of the two preceding years. The increased expenditure was mainly under Public Works "new works," "repairs," "conservancy" and charges in connection with the "deputation of Surgeon-Major Ross."

5. The expenditure on sanitary measures, now Rs. 88,367, has materially increased, but this was inevitable. The needs of Bangalore in this direction are very great, and to judge by the reports of Surgeon-Major Ross, and the criticisms which so constantly appear in the newspapers, I am afraid that there is much to be done before the Station will become what, with its excellent situation and climatic advantages, it should be, a sanatorium and health resort for Southern India. I would here invite attention to the forcible but abundantly justifiable language used by Mr. Lee-Warner in his letter No. 3167, dated the 14th August 1895, on this subject. The new Law gives the Resident an ample control which I do not in the interests of sanitation hesitate to use, but when efficient conservancy in such a crowded locality has been signally neglected for a number of years, measures of reform cannot be hurriedly introduced and are, necessarily, costly.

6. It must be remembered that statement A relates to a period during which the Bangalore Municipal Regulations of 1883 were in force. These Regulations have been repealed by section 2 (1) of the Municipal Law of 1897, and it is necessary to consider what will be the probable future income of the municipality in consequence of—

(*a*) the introduction of this new Law and

(*b*) the directions and wishes of the Government of India regarding the tax on liquor and the profession tax as expressed in your letters Nos. 2997 I. A.,

dated the 26th September 1896 and 2331 I. A., dated the 12th June 1897, and what the probable expenditure under normal conditions will amount to.

7. To facilitate a consideration of this matter I attach a statement marked B which, together with an explanatory note has been prepared by the President of the Municipal Commission. The figures in this statement are based on those in statement A and differences are explained in the "remarks" column.

It seems to me necessary to consider the case mainly with reference to the proposed withdrawal of the municipal receipts from excise which will presumably in future form part of the revenues of the Assigned Tract. Having to deal with various matters which are more or less conjectural, Mr. Slight was necessarily at some disadvantage in preparing the estimate of municipal requirements. It is, for instance, impossible to say what the octroi, which is to supersede the present system of levying a revenue from tobacco and betel leaves, as well as to replace the profession tax will produce. A similar difficulty presents itself regarding the cost of the permanent octroi establishment, nor can the probable expenditure in maintaining the Water-Supply be as yet accurately stated. For practical purposes we may, however, assume that the expenditure on this account and receipts from the water tax will approximately balance each other, and that neither require to be considered for the purposes of the present report. The Station has been exceptionally well treated in escaping from the necessity of raising capital, with its attendant interest and instalment obligations, and there can be no hardship on the tax payers in being asked to meet purely maintenance charges. Similarly it seems better to leave the drainage scheme out of the account altogether. No system has as yet been definitely adopted, nor can I conceal from myself the apprehension lest a total or even partial failure of the water supply, after a succession of 2 or 3 years of scanty rainfall, may not render any scheme that could be devised if frequent flushings were not possible, a source of possible danger far greater than is now afforded by the partly open drains, admittedly imperfect though they be. I would not be understood to prophesy a failure of the Hesserghatta scheme, but we have not there the perennial supply of a large river, and the element or chances of failure can, for some years at least, never be entirely absent from our minds. Moreover, before the Municipal Commissioners embark on a drainage scheme I venture, without any disparagement of Captain de Lotbinière's ability, to stipulate that the project be thoroughly examined by some expert with special reference to the adequacy of our normal supply of water. And finally I hope I am justified in assuming that when the day arrives for the adoption of a thoroughly matured drainage project, the matter will be taken into consideration by the Government of India, looking to the importance of Bangalore, as one justifying a substantial grant-in-aid from the revenues of the Assigned Tract. For the foregoing reasons I regard the question of providing funds for a drainage scheme as outside the normal financial resources of the Municipal Commission.

8. To return to Mr. Slight's Note and statement B., he places the ordinary revenue at Rs. 2,36,049, with an expenditure of Rs. 2,86,135, affording thereby roughly a deficit of Rs. 50,000 per annum. I may mention that the expenditure sanctioned for the current year is Rs. 3,24,192 against a revenue of Rs. 3,13,609.

The President's estimate of normal revenue and expenditure, it will be seen, assumes that the present receipts from excise are withdrawn: practically therefore all that seems to be needed, in order to restore financial equilibrium, is a subvention from Government of Rs. 50,000 annually. It may perhaps be considered that this is a somewhat illiberal view of the situation, seeing that no margin is left for possible failure of income, or unavoidable additional expenditure, and that the requirements detailed by the President in paragraphs 4, 16, 17, 18 and 19 of his Note have been to some extent at least disregarded. I have however dealt with I water supply, III new drainage and IV octroi establishment, above, and will make my recommendation regarding No. II Bowring Civil Hospital, further on. As regards other requirements the Commissioners have at present a cash balance of Rs. 85,956: this can, if necessary, be drawn upon to provide for some of the requirements specified, without unduly depleting the cash reserve: for the rest, the Board must rearrange their expenditure in order to provide funds for obligatory expenditure.

9. It will probably be some time before the octroi arrangements are in working order and as I have mentioned it is impossible now to estimate with any pretence at accuracy what the results of the introduction of this tax may be. I would therefore recommend that for the year 1898—99 Rs. 50,000 be paid to the Commission in lieu of the Registration and License fees they now realize. Their budget is now under preparation but the change indicated will not in any way prejudice their estimate. Before the commencement of 1899—1900 we shall be in a better position to appreciate what their requirements will be, with reference to the estimated proceeds of the octroi, whilst there can be no necessity at present to pledge the Government of India to contribute any definite sum for a term of years. At the same time it is obvious that a subvention from Public Revenues is really required. The accounts of the municipality have recently been subjected to an audit by an official lent by the Accountant General, Madras, the result of which was entirely satisfactory; any tendency towards extravagance or unnecessary expenditure is at once checked by my office: the Government of India may therefore rest assured that the rate-payers receive full value for the taxes paid, and that the trust imposed on the Commission is discharged in a businesslike and advantageous manner.

10. In addition to the grant of Rs. 50,000, I would ask that a sum of Rs. 20,000 be given during 1898—99 from the revenues of the Assigned Tract to meet a portion of the estimated cost (48,000) of enlarging the present Bowring Civil Hospital accommodation (see paragraphs 4 and 6 of Mr. Slight's Note). Rs. 24,000 in addition to the sum named above, have been generously supplied by private donors for the erection of new wards and the hope expressed to me by the Commissioners on various occasions seems a reasonable one *viz.*, that as the project is one of considerable public importance the Government of India might consent to relieve Municipal revenues of a portion of the initial cost. I have no hesitation in recording my opinion that the present condition of the Bowring Hospital in reference to the accommodation it affords is eminently discreditable—the interior space is so limited and the numbers using the Institution are often so large that the premises have become very insanitary—indeed the surroundings are so unhealthy and unpromising for surgical work that the risks attending such cases are seriously enhanced. A carefully matured scheme has been adopted whereby the present building will be used in future solely as a Hospital for males, and by the demolition of a purdah wall and some very insanitary kitchens, the interior space will be enlarged and ventilation thereby facilitated. For the accommodation of women, detached wards, with an encircling wall, will be built on a vacant space immediately adjoining. The three new female wards paid for by private liberality are approaching completion, and what the Municipal Commissioners require is the promise of a grant from the revenues of the Assigned Tract to enable them, with the money they can afford to spend, to complete the work out of hand. I can confidently state that there is no project in the Civil and Military Station which approaches in importance and urgency the proposed extension of the Bowring Hospital. I hope therefore that the grant of Rs. 20,000 now asked for will be sanctioned in addition to the subvention of Rs. 50,000 for the official year 1898—99.

Notification.

No. 3475, dated 21st August 1897.

In exercise of the powers conferred by Section 46, clause (2) of the Bangalore Municipal Law, 1897, the Resident in Mysore is pleased to exempt all Military Officers or Soldiers who are or may be from time to time employed on Military duty in the Civil and Military Station of Bangalore, from payment of any tax to the Municipal Commission on account of their profession as Military Officers or Soldiers.

The foregoing exemption also applies to Ladies of the Nursing Association employed on nursing duty in Bangalore.

"By Order"

K. D. ERSKINE, CAPTAIN,
First Assistant to the Resident.

NOTE BY THE PRESIDENT.

The accompanying statements, A. and B., will be found to afford information on the following points :—

"STATEMENT A."

Information as to the actual receipts and charges under budget heads detailed, for 3 years ending 31st March 1897, together with the average annual amount of such receipt and expenditure.

"STATEMENT B."

Information as to what may be considered the normal annual expenditure (setting aside certain necessities which will be found alluded to hereafter) with reasons for differences between the amount shown therein and the averages shown in statement A.

2. Statement B. fairly exhibits the resources as well as the necessities of the Commission under normal conditions, and as all the items of expenditure exhibited thereon may be said to be of an obligatory nature (under the provisions of Section 69, Bangalore Municipal Law, 1897), it has not been considered necessary to prepare any further statement at present.

3. It will be seen from statement B. that the estimated expenditure is in excess of receipts to the extent of Rs. 50,086.

4. In addition to this amount the following requirements must be taken into consideration.

I Water supply.

II B. C. Hospital, new building and maintenance.

III New drainage.

IV Establishment charges connected with proposed extension of Octroi.

5. The first of these, *i. e.*, water supply, has been variously estimated at from Rs. 63,000 to Rs. 75,000 per annum, and it might be well to place the figure at Rs. 70,000.

6. With regard to II, the total estimated cost of new buildings is about Rs. 80,000, of which amount, Rs. 24,000 will be provided by private contribution and Rs. 8,800 have been provided in the budget for the current year, thus leaving Rs. 47,200, or, say, Rs. 48,000 to be provided. If this money has to be borrowed the cost thereof will entail an annual charge of Rs. *2,400; the maintenance of the hospital after enlargement will entail an additional annual expenditure of Rs. 6,000, thus making in all Rs. 8,400 on account of hospitals.

*At five percent.

7. In the absence of a detailed scheme for the new drainage, it is difficult to exactly estimate what the annual cost may be to the Commission, but assuming that the cost of such a scheme would be Rs. 8,00,000, the annual charge on account of capital would be Rs. 40,000 and maintenance charges might fairly be assumed at Rs. 10,000 or a total charge of Rs. 50,000 per annum on this account.

8. The present charges on account of Octroi Establishment, &c., amount to Rs. 12,408 for the collection of revenue amounting to Rs. 45,629 thus representing a charge on account of establishment, &c., of (approximately) 28%. It is proposed (paragraph 12 following) to increase the revenue on account of

Octroi to as much again as is now collected or perhaps to Rs. 1,00,000, and for this purpose some increase to establishment, &c., will be necessary; this increase may be computed at half as much again as the present charge or about Rs. 19,000 in all, representing a charge on account of establishment, &c., of 19%. Increase Rs. 6,592.

9. From the foregoing it will be gathered that if all the above proposals are to be carried out; provision must be made to the extent of Rs. 1,85,078 as follows :—

	Rs.
Estimated excess expenditure	50,086
Water supply	70,000
Hospital buildings and maintenance charges.	8,400
Drainage	50,000
Octroi establishment charges ...	6,592
Total Rs.....	1,85,078

10. The sources from which it might be possible to make provision on account of these charges are :—

i by an increase to the house-tax of 5% at present levied. See Section 41 A. (a) i, Bangalore Municipal Law, 1897.

ii by the imposition of a tax on vehicles and animals used and kept in the Station. Section 41 A. (c), Bangalore Municipal Law, 1897.

iii by the imposition of a toll on vehicles and animals entering the Station. Section 41 A. (d), Bangalore Municipal Law, 1897.

iv by an extension of the Octroi under Section 41 A. (e), Bangalore Municipal Law, 1897.

v by the imposition of a water-tax, section 43 Bangalore Municipal Law, 1897.

11. Under i above an increase to the extent of 5% is admissible; but as a tax of 6% will be proposed under v above, the incidence of which will fall upon the same tax-payer, it is considered that an increase of 1% only is advisable on the present tax on buildings and lands. This increase would yield Rs. 10,172.

12. With regard to ii, iii, and iv above, the members of the Committee which was convened under the operation of paragraph 8 of Proceedings of the Resident in Mysore No. 2242, dated 23rd June 1896 (in *re* budget estimate of 1896—97) have expressed the opinion that the levy of a tax upon vehicles and animals kept in the Station "would form too inconsiderable an increase to receipts to warrant its collection in view of the disfavour in which it would be held". The imposition of a toll on animals and vehicles entering the Station was objected to on general grounds by the Resident in Mysore (paragraph 4 of letter No. 2949, dated 29th August 1893) unless there was an absolute necessity for the same. Revenue under heads ii and iii above cannot therefore be looked for with any degree of confidence. The revenue from Octroi—head iv—might it is thought, be extended so as to yield about Rs. 1,00,000 which would be a little more than double that at present obtained (45,629). This subject is still under the consideration of a joint Sub-Committee of the Commissioners of the City and Station Municipalities, which was convened in reference to this office No. 1649, dated 9th September 1896 and sanctioned as per No. 4267, dated 25th November 1896 from the First Assistant to the Resident. A record of the proceedings of this Committee up to April 1897, was forwarded to the First Assistant to the Resident with this office No. 155, dated 8th April.

13. A water-tax at 6% under v above would yield a revenue of Rs. 61,034.

14. Under Section 42, Bangalore Municipal Law, 1897, a house scavenging tax may be imposed, but although a change may be made in the form of its incidence, the tax is not likely to be made heavier than the present conservancy cess.

15. The sources of income above indicated would give an aggregate amount of Rs. 1,25,577 against a deficit of Rs. 1,85,078, thus leaving Rs. 59,501 still to be provided annually.

16. This latter amount does not however include any provision for :—

(a) new works of any importance

(b) staff for fire brigade

(c) salary of Medical Officer

17. It is impossible to estimate requirements under the first of these heads as the works undertaken must always depend on the funds available, but it is undoubted that there are a very large number of works which are very desirable for the improvement of the Station, and it may be taken that from 15,000 to 25,000 Rs. or an average of Rs. 20,000 would be a very reasonable annual expenditure on such. In this connection, the general weakness of the establishment of the works department may here again be brought to notice. The present establishment charges of the department represent 10% of the expenditure on works, whereas the general principle is to allow 20% of expenditure under grant I for the establishment of the works department. In view of the largely increased duties likely to fall upon the establishment, it is considered that the same limit of 20% (which is frequently exceeded in Local Fund Establishment in Districts in the Madras Presidency) should be allowed for, in making general estimates, such as the present resource and liability estimate.

18. With regard to (b) above, the sum of Rs. 600 has been entered in statement B. in connection with fire engines, but this merely provides for contingencies and a small establishment to look after the hose and appurtenances. It is however considered that further provision will be necessary on account of the nucleus at all events of a fire brigade, and for telephonic communication with Police Stations, for both of which an estimate of Rs. 2,000 per annum does not seem exorbitant.

19. In reference to (c) above, provision will be necessary on account of (i) an increase to the pay of the Health Officer (Rs. 300 per mensem at present) or (ii) for the pay of a Medical Officer. In the former case the salary may be stated at from Rs. 300—Rs. 600 per mensem as originally proposed, and this would mean an increase of Rs. 2,700 per annum, being $\frac{3}{4}$ths of the difference between the minimum and maximum salary per mensem. If the payment to a Medical Officer is decided upon, the amount to be provided would be approximately the same.

20. Before concluding this note, it may be mentioned that the Sub-Committee on octroi referred to in paragraph 12 *supra* have stated that in their opinion the time for the abolition of the Profession Tax, which is viewed with much disfavour, has not arrived. In view, however, of the general revision of taxation now to be made, it is probable that this opinion may no longer stand ; if it should not, the deficit to be made good from other sources would be increased by Rs. 9,886.

21. In consideration of the foregoing, and if it is desired that the affairs of the Municipality be conducted in a manner befitting the importance of the Station, it is considered that a grant of at least Rs. 1,00,000 per annum will be required over and above the resources above indicated.

Statement A.

Showing Actual Receipts and Expenditure under various heads for three years ending 31st March 1897, and the average annual amounts thereof.

Heads of Receipts.	Actuals for 1894—95.	Actuals for 1895—96.	Actuals for 1896—97.	Average for three years ending 31st March 1897
Rates and Taxes.				
Tax on professions and trades	15,835	7,699	13,622	12,386
Tax on houses, buildings and lands	48,916	52,505	51,974	51,132
Lighting tax	11,896	12,664	12,528	12,363
Town duties	47,130	45,958	43,799	45,629
Revenue derived from Munl. property, &c.				
Rent of lands and buildings	10,807	10,585	11,045	10,812
Sale proceeds of land	7,921	...	...	2,640
Fees	30,777	31,773	34,899	32,483
Produce of lands	964	1,127	1,237	1,109
Sale of old materials and tools	228	684	867	593
Miscellaneous license and Registration fees — Fixed registration fees	13,529	13,014	13,249	13,264
Miscellaneous license and Registration fees — License fees on excess sale of Beer and Arrack	28,736	31,237	31,064	30,346
Miscellaneous license and Registration fees — Other miscellaneous	7,065	7,100	6,264	6,810
Conservancy receipts	6,025	9,295	20,657	11,992
Process fees	741	1,627	1,613	1,327
Fines	2,142	1,485	1,623	1,750
Interest on fixed deposit	200	194	674	356
Grants and Contributions.				
Government	45,540	44,609	46,939	45,696
Pensionary contributions	2,171	1,733	2,372	2,092
Miscellaneous.				
Quarry licenses	72	72	53	66
Fees under hackney carriage rules	3,427	3,407	3,268	3,367
Cattle pound fees	1,777	1,656	2,120	1,851
Sale of copies of municipal Regulations and Bye-Laws	17	1	...	6
School fees	41	65	54	53
Town duty miscellaneous receipts	96	46	26	56
Refund from expenditure of previous years	69	3	229	100
Extraordinary	133	745	2,686	1,188
Total Rs.....	2,86,255	2,79,285	3,02,862	2,89,467

Heads of Expenditure.	Actuals for 1894—95.	Actuals for 1895—96.	Actuals for 1896—97.	Average for three years ending 31st March 1897
Public Works.				
New works	18,611	28,184	42,416	29,737
Repairs	41,478	42,498	55,242	46,407
Establishment	11,159	4,007	10,212	8,459
Tools and plant	570	726	454	583
Miscellaneous	373	296	455	375
Education.				
Grant-in-aid to primary schools	7,444	7,726	8,528	7,899
Building grants	...	...	235	78
Sanitation and Medical Services.				
Hospitals and dispensaries	26,484	27,659	28,989	27,711
Vaccination	2,289	2,708	3,128	2,708
Registration of births and deaths	719	1,193	1,333	1,082
Conservancy	41,224	51,676	70,097	54,332
Cholera and other charges	...	2,867	2,706	1,858
Deputation of Surgeon-Major R. Ross	...	...	10,924	3,641
Laboratory	...	...	486	162
Miscellaneous.				
Lighting	15,220	12,269	15,390	14,300
Markets	2,266	3,542	2,225	3,618
Slaughter-house	1,180		1,642	
Maintenance of avenues	306	557	417	427
Public parks	2,054	1,633	1,941	1,876
Pounds	1,490	1,484	1,481	1,485
Hackney carriages	2,258	2,287	2,296	2,280
Prosecution	1,502	1,806	1,611	1,640
Fire engines	...	20	18	13
Other charges	10,908	11,790	3,309	8,669
Charitable grants	3,985	4,160	4,793	4,313
Acquisition of lands	3,000	520	155	1,225
Supervision and Management.				
Salaries of officers	3,600	7,215	3,600	4,805
Head office	8,081	6,691	8,582	7,784
Assessment and collection	6,899	8,921	13,186	9,669
Town duties	10,811	11,316	11,831	11,319
Pensions and Gratuities.				
Pensions and gratuities	86	1,660	959	901
Total Rs.....	2,23,997	2,45,431	3,08,641	2,59,356

Statement B.

Showing average annual Receipts and Expenditure with explanation to account for the differences between the amounts shown herein and the amounts shown as averages on statement A.

Heads of Receipts.	Average receipts for 3 years ending 31st March 1897 after deducting abnormal receipts, &c.	Remarks accounting for difference between this statement and statement A.	Heads of Expenditure.	Average expenditure for 3 years ending 31st March 1897 after deducting abnormal expenditure, &c.	Remarks accounting for difference between this statement and statement A.
Rates and Taxes.			**Public Works.**		
Tax on professions and trades	9,886	—2,500 Military profession tax.	New works	13,469	—Rs. 16,268 on account of works as per statement attached.
„ on houses, buildings and lands	50,862	— 270 Government buildings.			
Lighting tax	...	—2,063 Do	Repairs	46,407	
		—10,300 Not leviable under Munl. Law, 1897.	Establishment	10,508	Being present sanctioned establishment
Town duties	45,629		Tools and plant	583	
Revenue derived from Munl. property, &c.			Miscellaneous	375	
			Education.		
Rent of lands and buildings	10,812		Grand-in-aid to primary schools	10,500	Being present sanctioned charges.
Sale proceeds of land	...	—2,640 There being no lands for sale.	Building grants	78	
Fees (slaughter-house, market, bandy stand, and firewood and cattle stand)	32,483		**Sanitation and Medical Services.**		
Produce of lands	1,109		Hospitals and dispensaries	30,915	Do
Sale of old materials and tools	593		Medical ... Vaccination	5,631	Do
Miscellaneous license and Registration Fees. — Fixed Registration Fees ...	...	Omitted not leviable under Munl. Law, 1897.	Medical ... Registration of Births and Deaths		
Miscellaneous license and Registration Fees. — License fees on excess sale of Beer and Arrack...	...		Conservancy	88,867	— Do
Miscellaneous license and Registration Fees. — Other Miscellaneous Fees...	6,810		Tank conservancy	1,594	Do
Conservancy receipts	20,600	The actuals of 1896—97 have been taken in this case.	Cholera and other charges	1,858	
			Laboratory	...	Included under medical.
Process fees	1,327		**Miscellaneous.**		
Fines	1,750		Lighting	14,300	
Interest on fixed deposit	356		Markets and slaughter houses	3,618	
Grants and Contributions.			Maintenance of avenues	427	
Government	45,696		Public parks	1,876	
Pensionary contributions	2,092		Pounds	1,485	
Miscellaneous.			Hackney carriages	2,280	
			Prosecution	1,640	
Quarry licenses	66		Fire engines	600	
Fees under hackney carriage rules	3,367		Other charges	5,629	—Rs. 3,040 on account of charges as per statement attached.
Cattle pound fees	1,851		Charitable grants	4,860	Being present sanctioned charges.
Sale of copies of Municipal Regulations and Bye-Laws	6		Acquisition of lands	1,225	
School fees	53		**Supervision and Management.**		
Town duty miscellaneous receipts	56				
Refund from expenditure of previous years ...	100		Salaries of officers	3,600	Do
Extraordinary	545	—29 abnormal receipts 1894–95 (damages to lamp post and wire fencing).—400 abnormal receipts 1895—96. (Contribution for pumping water from Sankey's Tank).—1,500 abnormal receipts 1896-97. (1,000 Rs. forfeited by late lighting contractor plus 500 Rs. received from Miss Mullins).	Head office	8,494	Do
			Assessment and collection	12,228	Do
Total Rs.....	2,36,049		Town duties	12,408	Do
			Pensions and Gratuities.		
			Pensions and gratuities	1,180	Do
			Total Rs.....	2,36,135	

Statement of works referred to in Statement B against item of expenditure "New works" in column of remarks.

Names of works executed.	Cost.		
1894–95.			
Pumping water from Sankey's tank to 3 Reservoir	600	0	0
Alteration to sheep slaughter-house	3,934	14	10
Construction of tools house for Municipal parks and gardens	1,416	11	6
Constructing sunshades to Shoolay firewood stalls	112	10	5
Construction of a latrine in the Mayo Hall compound, &c.	714	6	10
Construction of stables in the Mayo Hall compound, &c.	915	10	4
Construction of an office for the Collector of Municipal taxes	1,840	9	4
Construction of a latrine and cubicles for cow-shed	612	3	8
Construction of cinerators	404	15	6
Constructing a new wall, culvert, shed, &c., at the public bandy stand	1,459	6	1
Fixing wire netting, &c., to the window of St. Andrew's clock tower	95	8	0
Levelling police drill ground	510	10	0
Improving Thumboo Chetty's Dispensary at the Bowring Civil Hospital ...	505	15	11
1895–96.			
Forming new road for conservancy carts along Shoolay Main Sewer from Palm Grove road to acqueduct No. 1	303	4	1
Improving floor of verandahs and stalls mutton market	708	0	2
Leantos to Division offices, Northern and Southern Divisions	1,808	11	7
Improvements to new market by having a verandah at back of fruit and vegetable stalls	2,416	6	0
Improving beef and egg market	2,572	2	2
Constructing butter churning and office rooms in the cow-shed, Victoria Park ...	613	3	9
Constructing kitchen room in the cow-shed, Victoria Park	133	14	0
Constructing firewood depot to cinerators	304	13	8
Constructing 2 additional rooms in the office of the Revenue Department, Mayo Hall.	1,128	6	10
Dismantling and reconstructing Conservancy Overseer's quarters on Oossoor road ...	1,303	7	6
Constructing a verandah in rear of clock tower, new market...	460	14	8
Alteration to sheep slaughter-house	482	4	0
Constructing milk-shed in new market	614	1	4
1896–97.			
Constructing Chutrum and hospital for pilgrims	5,992	1	2
Constructing isolation hospital attached to Bowring Civil Hospital	12,801	13	6
Constructing a room for peons on duty at the entrance gate of Bowring Civil Hospital	154	14	11
Constructing additional dairy rooms to the cow-shed	751	0	7
Improvements to revenue office	1,088	13	8
Constructing water closets in the egg market	1,112	9	10
Constructing flushing in tank on Main Sewer	929	2	4
Total for 3 years.....	48,803	12	2
Average for 1 year.....	16,268	0	0

Statement of charges referred to in Statement B. against item of expenditure "Other charges" in column of remarks.

Particulars.	Cost.		
1894–95.			
Remuneration to the Municipal valuator and clerk, also carriage hire to the Municipal Commissioners in the revision of H. and L. R. and profession tax ...	1,327	8	0
Extra establishment for preparation of plant, &c., of the proposed improvement to the Bowring Civil Hospital	300	0	0
Commission to Mr. S. Lescevich for the unconfirmed sale of ground in Sultanjee Guntah	182	8	0
Bonus to Mr. Abdul Rahman Saib, valuator	300	0	0
Cost of Photo—zincographing the map of Civil and Military Station, and City of Bangalore	904	8	0
Fee paid to Mr. Todd for preparation of map of Bangalore	600	0	0
Cost of lithographing 50 copies of plan and section of Main Sewer	75	12	0
1895–96.			
Charges incurred in connection with the Reception of His Excellency the Viceroy and Governor-General of India at Bangalore	5,430	1	0
Total for 3 years.....	9,120	5	0
Average for 1 year.....	3,040	0	0

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